

**UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:

Bankruptcy Case No. 13-20470 JAD

JOSEPH FRIONI and  
DIANE LEE FRIONI

Debtors,

Chapter 11

COMMONWEALTH OF  
PENNSYLVANIA, PENNSYLVANIA  
DEPARTMENT OF REVENUE

Movants

vs.

Hearing Date: December 17, 2013  
Hearing Time: 10:00am

Related to Document No. 57  
Document No.

JOSEPH FRIONI and  
DIANE LEE FRIONI

Respondents

**OBJECTION BY THE COMMONWEALTH OF PENNSYLVANIA, PENNSYLVANIA  
DEPARTMENT OF REVENUE TO THE CONFIRMATION THE DEBTOR'S  
PLAN DATED SEPTEMBER 30, 2013.**

**AND NOW**, comes the Commonwealth of Pennsylvania, Pennsylvania Department of Revenue by its Counsel, Senior Deputy Attorney General, Robert C. Edmundson, Office of Attorney General, and makes the following statement in support of its *Objection to the Confirmation of the Debtor's Plan Dated September 30, 2013.*

1. The Pennsylvania Department of Revenue is a party in interest having filed a Proof of Claim in the amount of \$27,103.59 consisting of a priority claim of \$18,771.74 and an unsecured claim of \$8,331.85.
2. The Plan represents that the Debtors have the ability to pay the claim of the Pennsylvania Department of Revenue over 72 months and fails to provide for the payment of interest. This representation is contrary to 11 U.S.C. 1129 (a)(9)(c)

which requires that priority claims be paid with interest within 60 months of the Petition Date.

3. The Plan does not provide for the payment of the unsecured claim of the Pennsylvania Department of Revenue of \$8,331.85 which claim is entitled to receive the same treatment afforded to the other unsecured claimants.

**WHEREFORE**, the Commonwealth of Pennsylvania, Department of Revenue, respectfully requests that the Plan dated September 30, 2013 not be confirmed.

Respectfully submitted,

KATHLEEN G. KANE  
ATTORNEY GENERAL

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